

ntroductory Section	Letter of Transmittal	7
•	GFOA Certificate of Achievement	21
	Board of Supervisors	22
	Organizational Chart	
	Other Elected and Appointed Officials	
Financial Section	Independent Auditor's Report	27
	Management's Discussion and Analysis	
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Assets	10
	Statement of Activities	
	Fund Financial Statements:	
	Balance Sheet Governmental Funds	51
	Reconciliation of the Governmental Funds Balance Sheet to the	
	Government-wide Statement of Net Assets	52
	Statement of Revenues, Expenditures, and Changes in Fund Balances -	
	Governmental Funds	53
	Reconciliation of the Statement of Revenues, Expenditures, and Chang	
	in Fund Balances of Governmental Funds to the Statement of Activiti	
	Statement of Net Assets - Proprietary Funds	55
	Statement of Revenues, Expenses, and Changes in Fund Net Assets -	F./
	Proprietary Funds	
	Statement of Cash Flows - Proprietary Funds	
	Statement of Fiduciary Net Assets - Fiduciary Funds	
	Statement of Changes in Fiduciary Net Assets - Fiduciary Funds  Contents - Notes to the Financial Statements	
	Notes to the Financial Statements	
	Required Supplementary Information	107
	Schedule of Revenues, Expenditures, and Changes in Fund Balance	100
	Budget and Actual - General FundSchedule of Revenues, Expenditures, and Changes in Fund Balance	108
	Budget and Actual - Tobacco Securitization Special Revenue Fund	111
	Notes to Required Supplementary Information	
	Schedule of Funding Progress	
	Combining and Individual Fund Statements and Schedule	
	and Supplemental Information:	
	• •	
	Combining Balance Sheet - Nonmajor Governmental Funds	119
	Special Revenue	120
	Combining Balance Sheet - Nonmajor Governmental Funds -	120
	Debt Service	125
	Combining Balance Sheet - Nonmajor Governmental Funds -	
	Capital Projects	126



Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds127
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances Nonmajor Governmental Funds - Special Revenue128
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances Nonmajor Governmental Funds - Debt Service
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances Nonmajor Governmental Funds - Capital Projects 134
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Road Fund135
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Housing and Community
Development Fund136
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Air Pollution Fund137
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Lighting Maintenance District Fund 138
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - County Library Fund139
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Asset Forfeiture Program Fund140
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Inmate Welfare Program Fund141
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Inactive Wastesites Fund142
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Cable TV Fund143
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Park Land Dedication Fund144
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - County Service Districts Fund145
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Flood Control Districts Fund148
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Housing Authority Fund149
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Public Safety Fund150
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - In Home Support Services Fund151
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual Nonmajor - Other Special Districts Funds152



## **Statistical Section**

Combining Statement of Net Assets - Enterprise Funds Combining Statement of Revenues, Expenses and Changes in	154
Fund Net Assets - Enterprise Funds	155
Combining Statement of Cash Flows - Enterprise Funds	156
Combining Statement of Net Assets - Internal Service Funds	
Combining Statement of Revenues, Expenses, and Changes in	
Fund Net Assets - Internal Service Funds	160
Combining Statement of Cash Flows - Internal Service Funds	162
Combining Statement of Changes in Assets and Liabilities -	
Agency Funds	166
Net Assets by Component	
Changes in Net Assets	
Fund Balances Governmental Funds	
Changes in Fund Balances Governmental Funds	172
Assessed Value of Taxable Property	
Property Tax Rates - All Direct and Overlapping Governments	174
Principal Property Taxpayers	
Property Tax Levies and Collections	176
Ratios of Outstanding Debt by Type	
Ratios of General Bonded Debt Outstanding	178
Legal Debt Margin Information	179
Pledged-Revenue Coverage	180
Demographic and Economic Statistics	181
Principal Employers	
Full Time Equivalent County Government Employees by Function	
Operating Indicators by Function	184
Capital Asset Statistics by Function	185